



August 3, 2009

Ernst & Young LLP
99 Wood Avenue South
Iselin, NJ 08830

In connection with your compliance attestation engagement relating to our assertion about Global Crossing Telecommunications, Inc. ("Global Crossing" or the "Company") compliance with the requirements set forth within FCC 03-235¹ (the "Third Payphone Order" or the "Order"), for the period from July 1, 2008 through June 30, 2009 (the "Evaluation Period"), we recognize that obtaining representations from us concerning the information contained in this letter is a significant procedure in enabling you to form an opinion on whether our assertion about the Company's compliance with the specified requirements is fairly stated in all material respects. Accordingly, we make the following representations with respect to our compliance with the requirements set forth within the Order for the Evaluation Period, which are true to the best of our knowledge and belief.

We acknowledge that, as members of management of the Company, we are responsible for complying with the requirements set forth within the Order. We also are responsible for establishing and maintaining effective internal control over compliance with the requirements set forth within the Order. We have performed an evaluation of the Company's compliance with the requirements set forth within the Order, including those described below, during the Evaluation Period. Based on this evaluation, the Company complied with the requirements set forth within the Order for the Evaluation Period.

We have made available to you all documentation related to compliance with the requirements set forth within the Order and have communicated to you all changes made with respect to our payphone tracking process.

There has been no known noncompliance with the requirements set forth within the Order for the Evaluation Period and through the date of your attestation examination report.

¹ Refers to the Federal Communications Commission ("FCC") FCC 03-235 ("Third Payphone Order" or the "Order"), *In the Matter of The Pay Telephone Reclassification and Compensation Provisions of the Telecommunications Act of 1996*, CC Docket No. 96-128, Report and Order, released October 3, 2003 by the FCC, the Order Reconsideration released October 22, 2004 by the FCC, and the Request to Update Default Compensation Rate for Dial-Around Calls from Payphones released August 12, 2004 by the FCC. The requirements of the Third Payphone Order are set forth in the Appendix C of the above referenced Report and Order.

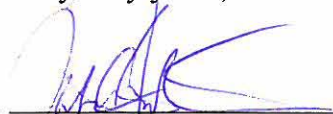
There have been no communications from regulatory agencies concerning possible noncompliance with the requirements set forth within the Order for the Evaluation Period and through the date of your attestation examination report.

No events or transactions have occurred since June 30, 2009 or are pending that would have an effect on our compliance with the requirements set forth within the Order for the Evaluation Period.

We are not aware of any instances where an officer or director of the Company, or any member of his or her immediate family (i.e., spouse, spousal equivalent, and dependents), has a direct or material indirect business relationship with Ernst & Young LLP or any of its affiliates, or has an ownership interest of five percent or more in, or serves as an officer or director of, any company (public or private) that has a direct or material indirect business relationship with Ernst & Young LLP or any of its affiliates. We are not aware of any reason Ernst & Young LLP would not be considered to be independent.

We understand that your examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and was, therefore, designed primarily for the purpose of expressing an opinion on whether our assertion is fairly stated in all material respects based on criteria established by the Order and that your procedures were limited to those that you considered necessary for that purpose.

Very truly yours,



John A Kritzmacher
Executive Vice President and
Chief Financial Officer